

Fill in this information to identify the case:

Debtor name Empire Countertops, LLC

United States Bankruptcy Court for the:  
Eastern District of Texas

Case number (if known): 22-41686

☐ Check if this is an amended filing

## Official Form 207

# Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

### Part 1: Income

#### 1. Gross revenue from business

☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

#### Sources of revenue

Check all that apply

#### Gross revenue

(before deductions and exclusions)

From the beginning of the fiscal year to filing date:

From 01/01/2022 to Filing date  
MM/ DD/ YYYY

☒ Operating a business  
☐ Other \_\_\_\_\_

\$2,964,301.98

For prior year:

From 01/01/2021 to 12/31/2021  
MM/ DD/ YYYY MM/ DD/ YYYY

☒ Operating a business  
☐ Other \_\_\_\_\_

\$17,147,416.88

For the year before that:

From 01/01/2020 to 12/31/2020  
MM/ DD/ YYYY MM/ DD/ YYYY

☒ Operating a business  
☐ Other \_\_\_\_\_

\$22,771,678.00

#### 2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None

#### Description of sources of revenue

#### Gross revenue from each source

(before deductions and exclusions)

From the beginning of the fiscal year to filing date:

From 01/01/2022 to Filing date  
MM/ DD/ YYYY

\_\_\_\_\_

For prior year:

From 01/01/2021 to 12/31/2021  
MM/ DD/ YYYY MM/ DD/ YYYY

\_\_\_\_\_

For the year before that:

From 01/01/2020 to 12/31/2020  
MM/ DD/ YYYY MM/ DD/ YYYY

\_\_\_\_\_

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**Part 2: List Certain Transfers Made Before Filing for Bankruptcy**

**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. _____ Creditor's name	_____	_____	<input type="checkbox"/> Secured debt
_____	_____	_____	<input type="checkbox"/> Unsecured loan repayments
Street _____	_____	_____	<input type="checkbox"/> Suppliers or vendors
_____	_____	_____	<input type="checkbox"/> Services
_____	_____	_____	<input type="checkbox"/> Other _____
City _____ State _____ ZIP Code _____			

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or co-signed by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1. <u>Brady Boyd</u> Creditor's name	<u>5/23/2022</u>	<u>\$21,532.53</u>	<u>Salary</u>
_____	<u>3/25/2022</u>	_____	_____
Street _____	<u>3/18/2022</u>	_____	_____
_____	<u>3/11/2022</u>	_____	_____
City _____ State _____ ZIP Code _____	<u>3/4/2022</u>	_____	_____
<b>Relationship to debtor</b>	<u>2/25/2022</u>	_____	_____
<u>Son-in-law</u>	<u>2/18/2022</u>	_____	_____
	<u>2/11/2022</u>	_____	_____
	<u>2/4/2022</u>	_____	_____
	<u>1/28/2022</u>	_____	_____
	<u>1/21/2022</u>	_____	_____
	<u>1/14/2022</u>	_____	_____
	<u>1/7/2022</u>	_____	_____

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☐ None

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	Creditor's name and address	Description of the property	Date	Value of property
5.1.	<u>Ford Motor Credit</u> Creditor's name <u>PO Box 542000</u> Street  <u>Omaha, NE 68154</u> City State ZIP Code	<u>Two vehicles: 2018 Ford small service van</u> <u>200k miles 2018 Ford Escape sales vehicle</u> <u>100k miles</u>	<u>09/22/2022</u>	<u>\$15,000.00</u>

**6. Setoffs**  
List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.  
☒ None

	Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
6.1.	<u>Creditor's name</u>  <u>Street</u>  <u>City</u> State ZIP Code	<u>XXXX- _ _ _ _</u>		

**Part 3: Legal Actions or Assignments**

**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**  
List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.  
☐ None

	Case title	Nature of case	Court or agency's name and address	Status of case
7.1.	<u>State Sales Tax Audit</u>  <b>Case number</b> <u>32043933764</u>	<u>Sales tax audit for period</u> <u>11/01/2017 to 05/31/2021</u>	<u>Texas State Comptroller</u> Name <u>12345 N Lamar</u> Street  <u>Austin, TX 78753</u> City State ZIP Code	<input type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2.	<u>Eagle Eye Advance LLC v</u> <u>Empire Countertops LLC et al</u>  <b>Case number</b> <u>514599/2022</u>	<u>Breach of Contract</u>	<u>Supreme Court of the State of New York,</u> County of Kings Name <u>360 Adams St. #4</u> Street  <u>Brooklyn, NY 11201</u> City State ZIP Code	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

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7.3. Case title	Nature of case	Court or agency's name and address	Status of case
<u>Cloudfund LLC v. Empire Countertops LLC et al</u>	<u>Breach of Contract</u>	<u>Supreme Court of the State of New York,</u> County of Queens Name <u>88-11 Sutphin Blvd</u> Street <u>Jamaica, NY 11435</u> City State ZIP Code	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number <u>708938/2022</u>			
7.4. Case title	Nature of case	Court or agency's name and address	Status of case
<u>Merchant Advance LLC v Empire Countertops LLC et al</u>	<u>Breach of Contract</u>	<u>Supreme Court of the State of New York,</u> County of Kings Name <u>360 Adams St. #4</u> Street <u>Brooklyn, NY 11201</u> City State ZIP Code	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number <u>500445/2022</u>			
7.5. Case title	Nature of case	Court or agency's name and address	Status of case
<u>Empire Countertops LLC v. 340 Broadway Holdings LLC</u>	<u>Breach of Contract</u>	<u>District Court of 431st Judicial District of</u> Denton County, Texas Name <u>1450 E. McKinney Street 4th Floor</u> Street <u>Denton, TX 76209</u> City State ZIP Code	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number <u>22-7235-431</u>			
7.6. Case title	Nature of case	Court or agency's name and address	Status of case
<u>Empire Countertops LLC v. Legacy Capital Group LLC et al</u>	<u>Usury, Breach of Contract, Fraud, DTPA</u>	<u>Supreme Court of the State of New York,</u> County of Nassau Name <u>100 Supreme Ct. Dr.</u> Street <u>Mineola, NY 11501</u> City State ZIP Code	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number <u>605472/2022</u>			
7.7. Case title	Nature of case	Court or agency's name and address	Status of case
<u>340 Broadway Holdings LLC v. Empire Countertops LLC et al</u>	<u>Breach of Contract</u>	<u>Circuit Court of the Fifteenth Judicial Circuit</u> in and for Palm Beach County, Florida Name <u>Street</u> <u>City State ZIP Code</u>	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number <u>50-2022-CA-007089-xxxx-MB</u>			

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

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Value

**Court name and address**

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Name

Street

City	State	ZIP Code
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9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

Value

### Recipient's relationship to debtor

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

List unpaid claims on Official Form 106A/B (*Schedule A/B: Assets – Real and Personal Property*).

## 11. Payments related to bankruptcy

☐ None

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11.1. Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
<u>Norred Law, PLLC</u>	<u>Attorney's Fee</u>	<u>12/5/2022</u>	<u>\$16,738.00</u>

**Address**

515 E. Border  
Street

Norred Law, PLLC

Arlington, TX 76010

City State ZIP Code

**Email or website address**

**Who made the payment, if not debtor?**

Curtis M. Mahoney personally paid \$5,000 toward  
the retainer

**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None

12.1. Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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Trustee

**13. Transfers not already listed on this statement**

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None

13.1. Who received the transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
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**Address**

Street

City State ZIP Code

**Relationship to debtor**

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**Part 7: Previous Locations**

**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

**Address**

**Dates of occupancy**

14.1. 2011 Rutland Dr.  
Street  
  
Austin, TX 78758  
City State ZIP Code

From 06/2012 To 06/20/2022

**Part 8: Health Care Bankruptcies**

**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:  
—diagnosing or treating injury, deformity, or disease, or  
—providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.

☐ Yes. Fill in the information below.

**Facility name and address**

**Nature of the business operation, including type of services the debtor provides**

**If debtor provides meals and housing, number of patients in debtor's care**

15.1. \_\_\_\_\_  
Facility name  
  
\_\_\_\_\_  
Street  
  
\_\_\_\_\_  
City State ZIP Code

**Location where patient records are maintained**(if different from facility address). If electronic, identify any service provider.

**How are records kept?**

Check all that apply:

☐ Electronically

☐ Paper

**Part 9: Personally Identifiable Information**

**16. Does the debtor collect and retain personally identifiable information of customers?**

☒ No.

☐ Yes. State the nature of the information collected and retained. \_\_\_\_\_

Does the debtor have a privacy policy about that information?

☐ No

☐ Yes

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b) or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

☐ No. Go to Part 10.

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☒ Yes. Does the debtor serve as plan administrator?

☐ No. Go to Part 10.

☒ Yes. Fill in below:

Name of plan

Employer identification number of the plan

Empire Countertops, LLC

EIN: 4 5 - 1 1 4 5 0 7 6

Has the plan been terminated?

☒ No

☐ Yes

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**

**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1 BTH Bank Name <u>5001 El Campo Avenue</u> Street <u>c/o Michael Slesinger</u> <u>Fort Worth, TX 76107</u> City State ZIP Code	XXXX- <u>9 2 7 4</u>	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other	<u>11/15/2022</u>	<u>\$0.00</u>
18.2 BTH Bank Name <u>5001 El Campo Avenue</u> Street <u>c/o Michael Slesinger</u> <u>Fort Worth, TX 76107</u> City State ZIP Code	XXXX- <u>1 1 2 0</u>	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other	<u>11/15/2021</u>	<u>\$0.00</u>

**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
Name  Street  Address  City State ZIP Code	     	     	<input type="checkbox"/> No <input type="checkbox"/> Yes

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☒ None



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20.1	Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
	Name			<input type="checkbox"/> No
	Street			<input type="checkbox"/> Yes
		Address		
	City State ZIP Code			

#### Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

##### 21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None

Owner's name and address	Location of the property	Description of the property	Value
Links Construction	1137 Enterprise Dr.	Porcelain Slabs valued at	
Name		\$100,000.	
521 S. Loop 288 #125	Pilot Point, TX 76258		
Street			
Denton TX 76205			
City State ZIP Code			

#### Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

*Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

##### 22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

☒ No

☐ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
	Name		<input type="checkbox"/> Pending
Case number	Street		<input type="checkbox"/> On appeal
			<input type="checkbox"/> Concluded
	City State ZIP Code		

##### 23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

☒ No

☐ Yes. Provide details below.

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**Site name and address**

**Governmental unit name and address**

**Environmental law, if known**

**Date of notice**

Name

Name

Street

Street

City

State

ZIP Code

City

State

ZIP Code

**24. Has the debtor notified any governmental unit of any release of hazardous material?**

☒ No

☐ Yes. Provide details below.

**Site name and address**

**Governmental unit name and address**

**Environmental law, if known**

**Date of notice**

Name

Name

Street

Street

City

State

ZIP Code

City

State

ZIP Code

**Part 13: Details About the Debtor's Business or Connections to Any Business**

**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

**Business name and address**

**Describe the nature of the business**

**Employer Identification number**

Do not include Social Security number or ITIN.

25.1. Northwest Building Materials

Name

1033 Thornridge Circle

Street

Argyle, TX 76226

City

State

ZIP Code

EIN:     -     -    

**Dates business existed**

From            To           

**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

**Name and address**

**Dates of service**

26a.1. Clifton Larson Allen LLP

Name

PO Box 679487

Street

Dallas, TX 75267

City

State

ZIP Code

From 2020 To Present

Debtor Empire Countertops, LLC  
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**Name and address**

**Dates of service**

26a.2. Scott Laine  
Name  
1137 Enterprise Dr.  
Street  
Pilot Point, TX 76258  
City State ZIP Code

From 2020 To Present

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☒ None

**Name and address**

**Dates of service**

26b.1. \_\_\_\_\_  
Name  
\_\_\_\_\_  
Street  
\_\_\_\_\_  
City State ZIP Code

From \_\_\_\_\_ To \_\_\_\_\_

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

**Name and address**

**If any books of account and records are unavailable, explain why**

26c.1. Empire Countertops, LLC  
Name  
1137 Enterprise Dr.  
Street  
1137 Enterprise Dr. Pilot Point, TX 76258  
City State ZIP Code

Some archives are frozen by Sales Force.

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

**Name and address**

26d.1. BTH Bank  
Name  
5001 El Campo Avenue  
Street  
c/o Michael Slesinger  
Fort Worth, TX 76107  
City State ZIP Code

**Name and address**

26d.2. Newtek Finance  
Name  
4800 T-Rex Avenue 110  
Street  
c/o Patrick Appleton  
Boca Raton, FL 33431  
City State ZIP Code

Debtor Empire Countertops, LLC  
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**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☐ No

☒ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
	<u>08/2022</u>	<u>\$1,000,000.00</u>

**Name and address of the person who has possession of inventory records**

27.1. Blue River Advisors  
Name  
3839 Bee Caves Road #205  
Street  
78746  
City State ZIP Code

**28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

Name	Address	Position and nature of any interest	% of interest, if any
<u>Curtis Mitchell Mahoney</u>	<u>1033 Thornridge Circle Argyle, TX 76226</u>	<u>Owner/President,</u>	<u>80.00%</u>

**29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?**

☒ No

☐ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
			From _____ To _____

**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☐ No

☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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30.1. Curtis M. Mahoney \$250,000.00 Per year Salary  
Name  
1033 Thornridge Circle  
Street  
Argyle, TX 76226  
City State ZIP Code  
**Relationship to debtor**

Name

**Name and address of recipient**

**Amount of money or description  
and value of property**

**Dates**

**Reason for  
providing the value**

30.2. Brady Boyd \$62,000.00 12/2021-05/2022 Salary  
 Name  
 Street  
 Argyle, TX 76226  
 City State ZIP Code

**Relationship to debtor**

Son-in-law of President

**Name and address of recipient**

**Amount of money or description  
and value of property**

**Dates**

**Reason for  
providing the value**

30.3. Robin Mahoney \$21,000.00  Salary  
 Name  
 1033 Thornridge Circle  
 Street  
 Argyle, TX 76226  
 City State ZIP Code

**Relationship to debtor**

**31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?**

- ☒ No  
☐ Yes. Identify below.

**Name of the parent corporation**

**Employer Identification number of the parent corporation**

\_\_\_\_\_  
 EIN: \_\_\_\_-\_\_\_\_-\_\_\_\_

**32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?**

- ☒ No  
☐ Yes. Identify below.

**Name of the pension fund**

**Employer Identification number of the pension fund**

\_\_\_\_\_  
 EIN: \_\_\_\_-\_\_\_\_-\_\_\_\_

**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12/30/2022  
 MM/ DD/ YYYY

Debtor Empire Countertops, LLC  
Name

Case number (if known) 22-41686

**X** /s/ Curtis M. Mahoney  
Signature of individual signing on behalf of the debtor

Printed name Curtis M. Mahoney

Position or relationship to debtor Member/ Manager

**Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?**

☒ No

☐ Yes